भारत सरकार (आयकर विभाग)
Government of India (Income Tax Department)
संयुक्त आयकर आयुक्त, नि.इ.-1(1), वड़ोदरा का कार्यालय,
O/o. The Jt. COMMISSIONER OF INCOME-TAX, (AU)-1(1), Vadodara
द्वितीय तल, रेस कोर्स सर्कल, वड़ोदरा – 390007
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No. BRD/Addl.CIT-AU-1(1)/RTI Appeal/2025-26 Date:10.12.2025

Order u/s 19(1) of the Right to Information Act, 2005

Name & Address of the Applicant	Shri Abhimnayu Singh Yadav 5th Floor, Amrutha Estate Building, Near Girnar Cinema, M.G. Road, Rajkot
Date of Receipt of Application	12.11.2025
Date of order	10.12.2025

The appellant has filed RTI Appeal Application dated 11.11.2025 through RTI – MIS Portal which was then forwarded to this office on 12.11.2025.

2. The brief facts of the case are that the ITO(HQ) & CPIO, O/o the Chief Commissioner of Income-tax, Vadodara has received the RTI application, filed through RTI MIS Portal by the appellant, from the office of the Pr. Chief Commissioner of Income-tax, Gujarat, Ahmedabad on 10.10.2025. In the said RTI application, the appellant had sought information as under:

"i. Please provide copy of handing over note received by Mr. Hari Prasad Meena from his predecessor officer as per CBDT instruction No. 09 of 2011 dated 25th August 2011.

ii. As per this instruction 09 of 2011 after giving handing over note to Hari Prasad Meena this predecessor officer ought to have taken a permission from office of CCIT Refac, Vadodara please provide copy of the permission granted by CCIT Refac Vadodara.

iii. Please provide copy of handing over of the charge certificate as per GFR/Fundamental rule which occur between this predecessor officer and Mr

Hari Prasad Meena in month of September-October 2022 as per your office record.

iv. Mr Hari Prasad Meena was holding additional charge of PCIT AU-1 Vadodara from August 2023 as per order of CBDT, please provide copy of handing over note received by Mr Hari Prasad Meena from his predecessor officer as per CBDT instruction 09 of 2011 dated 25th August 2011 for this additional charge.

v. As per this instruction 09 of 2011 after giving handing over note to Hari Prasad Meena this predecessor officer ought to have take a permission from office of CCIT Refac, Vadodara please provide copy of this permission granted by CCIT, Refac Vadodara.

vi. Please provide copy of handing over of the charge certificate as per GFR / Fundamental Rule which occur between this predecessor officer and Mr. Hari Prasad Meena in month of August – September 2023 as per your office record."

2.1 On receipt of RTI application, the CPIO & ITO(HQ), O/o the Chief CIT, Vadodara has, vide order No. BRD/CCIT/ITO(HQ)/RTI/ASY/2025-26 dated 06.11.2025 has provided the reply as under:

'The applicant has requested copies of charge transfer report alongwith handing over note for the offices, so acquired by Mr. Hari Prasad Meena on various dates during the periods 2022 to 2023. The information sought is covered under section 8(1)(j) of the RTI Act and is not covered in the definition of larger public interest. Further, it is matter between the employee and the employer and normally these aspects are governed by the service rules which fall under the expression "personal information", the disclosure of which has no relationship to any public activity or public interest."

3. Aggrieved with the above order of the CPIO & ITO(HQ), O/o the Chief Commissioner of Income tax, Vadodara, the appellant has filed the present

appeal citing that the CPIO has refused access to information requested. The Text of RTI first appeal is as under:

"The CPIO had denied the infromation in subjective manner and on filmsy ground and by making a false excuse of RTI act section 8(1)(j) which is non relevent section , the CBDT had issued a clear instruction in wider public interest which is numbered as instruction 09 of 2011 and copy of the same was provided to CPIO, the other CPIO namely DCIT HQ of the office of CCIT Surat had given order and had provided a clear answer that required information is not readily available with him and his order is attached as PDF file with this appeal , but here this CPIO had taken a ground that handing over note given by one officer to another is personal information which is fundtamentally wrong asertion of reason because such note contain only official information releted to pendency of work and list of files, document deemed sensitive and kept in personal custody of officer and it is part of mandatory duty to give such handing over note from one officer to another on transfer of charge , moreever it was not the only information which was demanded as per CBDT direction 09 of 2011 after handing over note is given permission from CCIT concern should be taken by officer who handed over the charge and a permission is a pure adminstrative document as it is part of adminstrative function and there is no personal aliment in same yet the information is refused on a wrong ground which give this assumption that there is some facts which is kept hidden to protect vested interest of some officer and to shield them from punishment as instruction 09 of 2011 issued by CBDT is very clear on this aspect , therfore this first appeal is filed , please adjudicate the matter after going through the attachd order of other CPIO who had taken a different stand on same issue with the order of CPIO which is under appeal through this appeal and available with the first appeal authority."

4. On receipt of the appeal, the appellant was granted an opportunity of being heard on 09.12.2025, vide this office letter No. BRD/Jt.CIT/(AU)-1(1)/2025-26 dated 03.12.2025. In response to the same the same, the appellant has filed a written submission on 04.12.2025 which is reproduced as under:

1. Facts of the Case

The Appellant sought copies of:

1. **Handing Over Note** received by Shri Hari Prasad Meena when he assumed charge of PCIT AU-1, Rajkot on 28.09.2022;
2. Permission from CCIT (ReFAC), Vadodara as mandated by **CBDT Instruction No. 09/2011**, dated 25th August 2011; Copy of this instruction is attached as Annexure 2 with this submission.
3. **Charge-Handing Over** Certificates under GFR/Fundamental Rules.

CBDT Instruction No. 09/2011 is binding on all Income Tax Department employees to follow as duty. It clearly mandates maintenance and communication of **Handing Over Notes**, including pending matters, confidential files, appraisal reports, search & seizure material, etc.

However, the CPIO rejected the request by invoking Section 8(1)(j) ("personal information") by holding that handing over notes and permissions relate to personnel information .

This rejection is **illegal, perverse, and contrary to binding law.**

2. Grounds of Appeal

Ground 1: Handing Over Notes are NOT personal information; they are official documents mandated by CBDT

CBDT Instruction No. 09/2011 Annexure -2 clearly states:

- All outgoing officers **shall give a detailed Handing Over Note** incorporating pending actions and sensitive matters.
- **A copy of the Handing Over Note must be given to the immediate superior officer.**
- A permission need to be taken from CCIT/DGIT Concerned.
- The Handing Over Note is required for administrative accountability and continuity of investigations.

Thus, these documents are:

- **Official records,**
- Made in discharge of public duty,
- Held by the department in a statutory capacity as evidence that public officer had followed the instruction and law.

They are NOT personal information of any officer.

Supreme Court had defined – what is "personal information" and when it can be disclosed in following judgement-

Girish Ramchandra Deshpande v. Central Information Commissioner & Ors.

(2013) 1 SCC 212, Civil Appeal No. 27734 of 2012, decided 03.10.2012

What it held-

- Service-record related items like memos, show-cause notices, censure, details of assets & liabilities, etc. are "personal information" under Section 8(1)(j) RTI Act, and are exempt.
- But such information can be disclosed if a larger public interest is shown.

The Court held that details in income-tax returns are "personal information... exempt from disclosure under clause (j) of Section 8(1), unless a larger public interest justifies it

How this apply in this immediate case ?

- Handing-over notes, orders of assumption of charge, and permission under CBDT Instruction 9/2011 concern how a public office was taken over and run – they are not like IT returns, disciplinary memos or ACRs, and therefore do not properly fall in the "personal information" category at all.
- Even if the CPIO insists it is "personal", *Girish Ramchandra Pandey judgement* clearly allows disclosure where **public interest in transparency of public administration** is shown here the intention of the applicant was verifying whether lawful charge assumption as per CBDT Instruction 9/2011 actually happened or not which is clearly a matter of public interest.

Ground 2: Section 8(1)(j) does NOT apply to public servants performing public duties

This ground is based on a Delhi High Court Judgement which clarify what is this question of personal information and useful excerpt is given for reference

The Registrar, Supreme Court of India v. Subhash Chandra Agarwal & Ors.

W.P.(C) 1842/2012, judgment dated 19.12.2014 (Delhi High Court, Vibhu Bakhru J.)

Ratio relevant for this case:

- The Court accepted that medical records themselves are "personal information" under Section 8(1)(j).

- But it also recognised that financial data / expenditure drawn from public funds is capable of disclosure where larger public interest is involved and the information exists in financial records.

Very brief excerpt:

The Court held that medical records are "not liable to be disclosed unless it is shown that the same is in larger public interest", and noted that financial data can be extracted from records when public interest so requires.

Use for this case:

- My RTI application request concerns how a senior officer assumed charge and what permission/order was issued under CBDT Instruction 9/2011. This directly affects validity of exercise of statutory powers, not privacy.
- On the analogy of this case, even if some part is argued to be "personal", public-interest in ensuring that whether statutory Instructions of CBDT are followed would justify disclosure.

Thus, CPIO's reliance on 8(1)(j) is misplaced.

Ground 3: Section 8(1)(j) contains the requirement of "no relationship to public activity"

Handing Over Notes directly relate to:

- administration of Income Tax charges,
- continuity of sensitive cases,
- statutory handover of charge under GFR and CBDT Instruction,
- accountability for investigations and assessments.

This is the **core of public activity**.

Therefore, 8(1)(j) is totally inapplicable. I am relying on the following judgement of the Central information commission

CIC – attendance, duty roster & presence on duty are *not* personal information

These are **directly on point** to rebut the CPIO's "personal information" argument.

Syed Sajad Ali v. Delhi Police

CIC/SB/A/2015/000433, decision dated 02.12.2016

Commission's finding:

- Information asked: dates & timings of duty / presence of a public servant.
- CIC held that every public servant while on duty is involved in a public activity, therefore
    - Information about presence or absence from duty is related to public interest.
    - "Information pertaining to the attendance of a public servant cannot be withheld" under Section 8(1)(j).

That quoted sentence is reproduced in the Government's own RTI portal digest at ISTM (Institute of secretariat training and management under control of Department of personal and training) (URL is here https://www.istm.gov.in/rti_portal/cms/80/4).

How this judgement applicable in this case?

If attendance/duty records of a public servant are *not* personal, then handing-over note, assumption of charge order and permission from CCIT/competent authority (which are even more clearly official-duty records) also cannot be treated as "personal information".

Ground 4: The information sought is part of a legally mandated public accountability mechanism

CBDT Instruction No. 09/2011 specifies:

- Non-preparation of Handing Over Notes leads to loss of high-revenue cases;
- Courts have commented adversely on non-production of such records;

- Detailed notes must be given to ensure continuity of sensitive actions.

Thus, these records are essential to ensure:

- integrity of tax administration,
- accountability of officers,
- transparency in assumption of charge.

This is unquestionably "public interest".

I am relying on following judgement of Central information commission in this case

Amit Mahalwal v. Delhi Police

CIC/SB/A/2015/000516, decision dated 20.12.2016

Commission's finding:

- Information sought: duty roster and leave details of a police officer.
- CIC held that denial under Section 8(1)(j) was wrong so far as duty roster and leave dates (not reasons) were concerned.
- It clearly says: duty roster and details of leave of a public servant (except reasons) are not personal information and relate to public activity / interest.

Relevance to this appeal:

- Handing-over note & permission under Instruction 9/2011 are even more clearly "duty-related" records than a duty roster.
- If roster and leave details are not personal, charge-assumption documents also cannot be blocked under 8(1)(j).

Both Syed Sajad Ali and Amit Mahalwal judgement establish:

"Information pertaining to how, when and under which permission a PCIT assumed charge is purely an aspect of public office functioning and cannot be categorized as 'personal information' of the officer." Both the judgements can be read from the above given URL which is public record and belongs to Union of India only.

Ground 5: Acceptance by the Income tax department in previous case of identical nature decided by the Central information commission as binding precedent on CPIO .

The CBDT RTI Case Digest (official compilation on incometaxindia.gov.in based on CIC decisions) has entries involving handing-over notes and other service related matter and accessible to public at large as well as they are official stand taken by department in past on identical matter.

Subhash Chandra, Bokaro v. CIT, Ranchi

Case Nos. 2007/00190 & 2007/00291, decision dated 08.06.2007 – CIC

Digest entry (service-related matters, S. No. 9.32):

- Information sought: "Explanation of his successor about the action taken on handing over note."
- CIC's view (summarised in the official digest):
  - "Information does not include explanations, reasons and decisions."
  - For exposing corruption etc., the officer can also use other mechanisms like Vigilance Commission / Whistle Blower route.

What this actually proves:

- CIC did not say that handing-over note or action-taken records are 'personal information'.
- It only said that seeking "explanations / reasons" about actions taken is not "information" under Section 2(f).
- It therefore implicitly accepts that records themselves (the handing-over note, action-taken entries etc.) are "information" and, unless separately exempt, should be disclosed.

So based on this I am making this argument

"CIC in *Subhash Chandra v. CIT, Ranchi* only refused *explanatory opinions* but accepted that the *handing-over note and consequential*

records are information within Section 2(f). My present RTI seeks the documents themselves, not anyone's personal explanation."

Subhash Chandra, Bokaro v. CIT, Ranchi

Case No. 2007/00191, decision dated 31.05.2007 – CIC

Digest summary (S. No. 9.31):

- Information sought: "Information regarding the handing over of papers by CIT(A), Jamshedpur and details of additional evidence given to CIT(A) by the ITO."
- Digest notes that information was given; and again CIC emphasised that explanations / reasons are not "information".
- **Use In this case as precedent**
- This is directly parallel to my request: I too want to know what papers/charge were handed over and under what superior's permission, not to cross-examine the successor.
- It supports the argument that such handing-over records are disclosable and not exempt as "personal information."

Mayank Chaturvedi v. CIT, Agra

Case No. 2007/00557, decision dated 30.07.2007 – CIC

Digest summary (S. No. 9.36):

- Info sought: details of action taken against officials in refund scam cases and names of officials posted in a particular charge.
- CIC directed disclosure of names of officials posted in the charge, observing that purpose of RTI is to bring to notice cases where employees may have failed to observe integrity and that public scrutiny of such actions is key to a corruption-free administration.

Why it helps in this immediate appeal:

- If even names of officers posted in a sensitive charge must be disclosed, then handing-over note and permission allowing an officer to assume PCIT AU-1, Rajkot are squarely disclosable and are not "personal information".

All these 3 cases of Income tax department had been mentioned on the Income tax department's website only , the URL for the same is given here

https://incometaxindia.gov.in/Documents/rti-cases-digest-16102007.htm

Ground 6: No exemption applies; even if it did, public interest outweighs exemption

Under **Section 8(2)**:

"Notwithstanding anything in the Official Secrets Act or exemptions, information shall be disclosed if public interest outweighs harm."

Here, public interest is overwhelming:

- whether sensitive departmental notes were given;
- whether statutory instructions were followed;
- whether charge was assumed properly;
- whether senior officers bypassed CBDT Instructions during a sensitive posting.

These issues affect **national revenue, integrity of administration,** and **public accountability.**

3. Prayer

In light of the above, the Appellant respectfully prays that:

1. The CPIO's order dated 06.11.2025 be set aside;
2. The First Appellate Authority direct the CPIO to supply the following information within 7 days:
    - Copies of **Handing Over Notes** received by Shri Hari Prasad Meena,

- **Copies of permissions** issued by CCIT ReFAC, Vadodara.
- **Copies of charge transfer certificates** under GFR;

3. **Initiate Section 20 proceedings** against the CPIO for wrongful denial of information;
4. **Pass any other order deemed fit in the interest of justice.**

The appellant has also attached the copy of the order under section 7(1) of the Right to Information Act, 2025 passed by the CPIO & DCIT(HQ), O/o the Chief Commissioner of Income-tax, Surat.

5. I have perused the order dated 06.11.2025 passed by the CPIO & ITO(HQ), O/o Chief Commissioner of Income-tax, Vadodara; the RTI appeal filed by the appellant and the attachments filed by the appellant.
As per section 2(f) of the RTI Act, 2005 'Information" means any material in any form, including records, documents, memos, e-mails opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force.

5.1 The Hon'le Supreme Court in the case of CBSE vs. Aditya Bandopadhyay & ors. [CIVIL Appeal No. 6454 of 2011] has held that the Act does not cast an obligation upon the public authority to collect and collate such information which is not available on record.

5.2 As the information sought by the appellant is obtained as procedural requirement during the course of service, the same forms part of official record. Therefore, the CPIO is directed to furnish information which is available on record, to the appellant within 15 days of receipt of this order.

6. If the appellant is not satisfied with the above order, the appellant can file an appeal under section 19(3) of the RTI Act, 2005, against this appeal order within 90 days from the date of issue of this order or from the date of receipt thereof, if he so desires. The address of the 2nd Appellate Authority is as under:

"The Registrar, Central Information Commission,
2nd Floor, 'C' Wing, August Kranti Bhavan,
Bhikaji Kama Palace, New Delhi-110066"

Sd/-

(Kakoli Uttam Ghosh)
1st Appellate Authority under RTI Act, 2005
&Addl. Commissioner of Income-tax,AU-1(1)
Vadodara

Copy to:

1. Shri Abhimanyu Singh Yadav, 5th Floor, Amrutha Estate Building, Near Girnar Cinema, M.G. Road, Rajkot

2. The CPIO & ITO(HQ), O/o the Chief Commissioner of Income-tax, Vadodara

Sd/-

(Kakoli Uttam Ghosh)
1st Appellate Authority under RTI Act, 2005
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Vadodara